

ASSEMBLY SUBSTITUTE AMENDMENT ,
TO 2003 ASSEMBLY BILL 762

1 **AN ACT** *to create* 77.54 (48) of the statutes; **relating to:** creating a sales and use
2 tax exemption for equipment and services that use alternative energy sources
3 to generate electricity and heat water.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 77.54 (48) of the statutes is created to read:

5 77.54 **(48)** The gross receipts from the sale of and the storage, use, or other
6 consumption of the following:

7 (a) Equipment, including integrated balance of system components, that
8 captures solar energy, wind energy, or gas from livestock manure and other
9 agricultural waste and converts such energy or gas into electricity, if the rated
10 capacity of all such equipment at the point of interconnection does not exceed
11 2,000,000 watts of alternating or direct current.

(b) Equipment that captures and uses solar energy for domestic water heating, including balance of system components, if the maximum output of such equipment, per installation, does not exceed a rated output of 70,000,000,000 British thermal units per day.

(c) A solar domestic hot water service.

(d) Professional services for the design, installation, maintenance, and repair of equipment and systems as described in pars. (a), (b), and (c).

SECTION 2. Effective date.

(1) This act takes effect on the first day of the 2nd month beginning after publication.

(END)